G R S IX-5]

Previous references
M 56—208 20 105; 76 187
M 2, 113 of 192
(Municipal)

File No 55—21

Serial Nos 88 & 124

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 88 & 124

Part B for March 1922

SUBJECT

Draft rules and bye laws framed by the Jamkhed Municipal Council under Sec 46(j) and 48(j) of the Bombay Local Rights re assessment of taxes on professions, trades etc

To the Dy Comm^r Kaira
No 5344 of 30 3 22

Approves the bye laws and calls for an open printed copies thereof for record in this office.

WD 1663—GPB—16 926—23-7-21

34955

192

From

The Deputy Commissioner,
Kadur District.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department,
BANGALORE

Dated
Despatched 23rd February 1922
Received

General No C.E 1425 of 20-21
No

Enclosure No one File

SUBJECT.

Submits for favour of getting the approval of government for the draft rules and bye-laws framed by the Tarikere municipal Council

The draft rules and bye-laws are prepared closely observing the same similar rules & bye-laws sanctioned by G.O. for the Chikmagalur municipality

draft approving of the draft rules & bye-laws for Tarikere municipality is sent for appr

Dy
16 3 22
3rd Member) Dy 16/3/22
Secy
16/3
Issue Dy 23/3/22

Office of the Deputy Commissioner,
Kadur District

Chikmagalur, Dated 22nd February 1922

X 5496

From

K. MYLAR RAO, Esq.: B.A.: B.L.:
DEPUTY COMMISSIONER,
KADUR DISTRICT

Ml 55-21-28

To

C. VENKATA RAO, Esq.: B.A.:
SECRETARY TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE,
Revenue DEPARTMENT,
BANGALORE

SIR,

In submitting herewith, in duplicate, the marginally noted draft rules and bye-laws framed by the Tarikere Municipal Council, I have the honour to request that Government may be pleased to accord their approval thereto.

1. Rules under Sec. 46(i) of the Municipal Regulation for the assessment of a tax on professions, trades &c.
2. Bye-laws under section 48(j) of the Municipal Regulation enforcing the supply of information regarding the liability to the tax on professions, trades &c.

It is reported that the rules and bye-laws were duly published in the town and no objections or suggestions relating to them were received. The records relating to their publication, and copies of the resolutions of the Municipal Council dated 31st January 1921 and 31st January 1922 approving of the rules and bye-laws respectively, are herein enclosed.

I have the honour to be,
Sir,
Your most obedient servant,

K Mylarrao
Deputy Commissioner,
Kadur District.

D.3.R

[illegible] Publication [illegible]

[illegible]

[illegible]

400 [illegible] 9 1/21 [illegible]

[illegible]

[illegible]

[illegible]

Sd/ K. [illegible]
President
31-1-21

"Extract"

[illegible]
President

Enc to Bel 53-21-57 (C)

~~Draft~~ bye-laws framed under Section 48(f) of the Nagpur Municipal Regulations for enforcing the publicity of such information by inhabitants of the municipality as may be necessary to ascertain whether the respective valuations to the test imposed thereon.

I On the requisition of the municipal council of such person or persons as may be authorised by them from time to time in that behalf, every person exercising any profession, art, trade, or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature in writing, in the form appended to these bye-laws showing his annual or profits for the preceding year or years.

II The municipal council or such person or persons appointed by them in that behalf may in like manner require,

(1) the owners or occupiers of

any building or land with the
Inland Revenue authority to
furnish within a specified time
a list, in writing, containing
the names of all persons
occupying such building or
land and specifying the profession,
art, trade or calling, office
or employment of every such
person

(2) any employer, or the head
or secretary of any public or
private office or of a firm
or company

(a) to furnish within a specified
time, a list in writing of
the names of all persons in
his employ, or in the employ
of such office, firm or
company, with a statement
of the salary or income of
each of the same

(b) to furnish the above
particulars in regard to
any incorporated company of
which such employer, head,
or secretary, as the case may be,
is the agent

III Notwithstanding any thing
in these by-laws every person
commencing to exercise any

profession, art, trade, or calling
or to hold any office or ——
appointment in the Town ——
municipal limits, who has
not been required to furnish
a return under bye-law
(1) Shall within 30 days of so
commencing, give information
of the fact to the President,
Town Municipal Council

IV Every person liable to the
tax, who to such change either
in designation of his firm or the
nature of his profession, art
trade, or calling or office or
appointment or his place of
business, shall, within thirty days
of such change give information
thereof to the President

V The tax shall be payable
half-yearly in each year in advance
in July and January, or every
year, and shall be collected
in accordance with the procedure
laid down in Chapter VII of the
Municipal Regulations

VI Failure to furnish the
information as required in the
bye-laws or furnishing the
information which is not true
shall be punishable with fine
which may extend to Rs 50/—

(9)

Town of Tenterden

Tax Year Town Municipality

The Return furnished by me to the Assessor to professions &c for the year

Name and address of the person	Nature of profession, art, trade, or calling followed or office or appointment held	Date from which profession followed	Income during the last Return	Income during the current year	Remarks
1	2	3	4		5

Dated Tenterden
the 5th February 1922

I John Hardman
resident
Tax Year Town
Municipality

Rec'd 16/2/22
for Rev Jay
Examd
Ent'd

TARIKERE TOWN MUNICIPALITY

Notice dated 5th September 1920

Notice is hereby given to the inhabitants of the Municipality of the Tarikere Town that the Municipal Council Tarikere, desires to impose the tax defined in the rules appended in lieu of the existing shop and oil mill taxes

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the President, Town Municipal Council Tarikere

Rules for the assessment of a tax on professions, trades and callings and on offices and appointments —

Draft Rules framed under Section 46 (1) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules the word " person ' shall include a firm, company or association

2 Every person, who, within the Tarikere Town, exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule, as payable by persons of the class in which such person is placed (2) he tax shall be payable half-yearly on each year as per in accordance with the provisions and other

3 ~~Persons whose monthly income or profits are less than Rs 30 per mensem are exempt from the tax~~

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

5 The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

~~7 On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession, art trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years~~

~~8 The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require,~~

~~(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,~~

~~(2) any employer or the Head or Secretary of any public or private office or of a firm or company,~~

~~(a) to furnish within a specified time, a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,~~

~~(b) to furnish the above particulars in regard to any incorporated company of which such employer Head or Secretary as the case may be, is the agent.~~

7 On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax This list will be subject to revision half-yearly or yearly as may be decided by the Council

~~10 Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.~~

~~11 Every person liable to the tax who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President, of the Town Municipal Council.~~

~~12. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.~~

8 (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

~~14. Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs 50.~~

SCHEDULE

~~(Section 50, clause V.) Tax on Arts, Professions, Trades and Callings~~

Class I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000 a month or upwards —

(i) Carrying on business as a Company	Yearly
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Ship owners, Boat-owners, Auctioneers and Commission Agents	
(iii) Bankers, Money lenders, Money-changers and Pawn brokers	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bill of Exchange	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys Pleaders and Law Agents	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas	
(viii) Dentists and Veterinary Surgeon	Rs 100
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll farmers	
(xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard saloons	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton Presses and other Presses and factories of all kinds	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages	
(xvi) Artizans	

Class II

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1,500 a month — Rs 75

Class III

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 1,000 a month or upwards — Rs 50

Class IV

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 500 a month or upwards — Rs 25

Class V

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 300 a month or upwards — Rs 12

CLASS VI	Yearly
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 200 a month or upwards	Rs 8
CLASS VII	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 100 a month or upwards	Rs 4
CLASS VIII	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 50 a month or upwards	Rs 2
CLASS IX	
Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 30 a month or upwards	Re 1

Note —The above classification is subject to the following provisions, namely —

Proviso 1 —No owner of a Cotton press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader, Ship owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below class V

Proviso 3 —No Abkari Renter (other than a mere liquor shop keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below class VI

Proviso 4 —No Boat owner, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll farmer, Keeper of a hotel, Lodging house, Boarding house or Billiard saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VIII

[illegible] TOWN MUNICIPALITY

True return furnished by [illegible] as to his liability to Profession tax for the year

Name and address of the party	Nature of profession art, trade or calling followed, or office or appointment held	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Declaration

Signature of the party

PROFESSION TAX ASSESSMENT LIST

Division No

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

~~K. HANUMANTHA RAO,~~

~~President.~~

(13)

Regd No 1153-21-85

ప్రశ్న 1. ఈ క్రింది ప్రశ్నలకు సమాధానాలు వ్రాయండి.

I. ఈ పాఠంలో ఉన్న ముఖ్యమైన అంశాలు ఏవి?

II. ఈ పాఠం నుండి నీవు ఏమి నేర్చుకున్నావు?

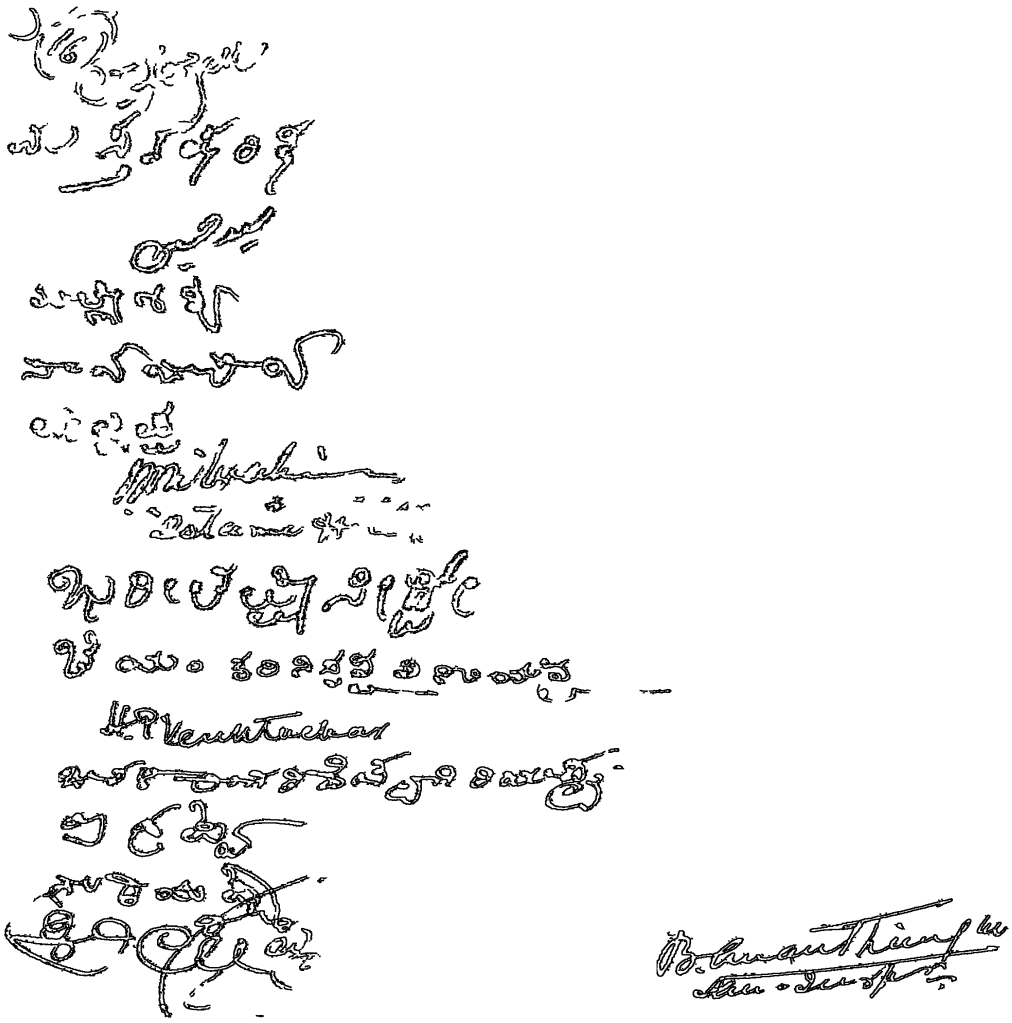
III. ఈ పాఠంలో నీకు నచ్చిన అంశాలు ఏవి? వాటిని ఎందుకు నచ్చాయో వివరించండి.

IV. ఈ పాఠం నుండి నీవు ఏమి నేర్చుకున్నావు?

V. ఈ పాఠంలో నీకు నచ్చిన అంశాలు ఏవి? వాటిని ఎందుకు నచ్చాయో వివరించండి.

1	2	3	4	5	6

S. Nanjundaswamy
President
Tamil Nadu Agricultural University
Coimbatore



Proceedings of the ordinary general meeting of the Tanker municipal council, held on Tuesday the 31st January 1922

x x x x x
x x x x x
x x x x x

(3) Re - the submission, for obtaining sanction, of the published draft Bye-laws framed under Section 48(f) of the Municipal Regulation, for enforcing the supply of such information by the inhabitants of the Tanker municipality as may be necessary to ascertain their respective liabilities to the Professional tax imposed thereon.

may be submitted to Government for favour of sanction

x x x x x x
x x x x x x

Sd. S Venkat Ramayya
President
Tanker Municipality

Dated 31 January 22

Copy
of Proceedings
Received

18

110

13/8/21

30/9/21

It appears this has been sent to the Court for approval with necessary alterations put up with the file

3.1.21

3/1/21

1.4.21

Advocate

10 8 1921

(20

G. R. S. III-2,

5496

General and Revenue Secretariat | ml File No. 55 of 1921

Serial No 124

To, The Deputy Commr Gadag

No d 5644/d. 30-3 22

Approves of the Bye laws framed by the Municipal Council of Gadag for the levy of tax on professions etc

1 APR 1922
GLOBAL RECORDS BRANCH

Note—Contn. sheet.

(21

G R S VI G 34]

SUBJECT

Diary No of letter replied to 5497

General and Revenue Secretariat

( )

, the 192

Date of issue 30.3.22

Signed by Mr. D C-S

1) draft Rules under Sec 46(1) of the Rural Regn for the assessment of a tax on professions, trades &c
2) Draft Bye-laws under Sec 45(1) of the Regn enforcing the supply of information regarding the liability to the tax on professions, trades &c

May this be

i ~~Printed~~ ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section 21

File No 55-21

Serial No 124

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Letter No. C 1415 of 20-21 dt the 22nd Feb 1922 from the Commr, Mandya Distt, submitting for approval the two finally framed draft-rules and bye-laws framed by the Taluk Local Council for the assessment of a tax on professions, trades &c.

Order Thereon No L 5644/Sec 2

The draft rules and bye-laws are approved.

2 A copy of this approved rules and bye-laws is appended hereto for being furnished to

22
English and Kannada and
alf a dozen English copy
ut to the Press for record

Yours
Secretary

To
the Deputy Commissioner Raichur

Serial No
Date

Yours

16-3-

net of enclosures

Copied by

Examined by

WD 1088—GPB—1,000,00—21 1